

Internal Revenue Service, Treasury

§ 1.6015-0

(2) Where the election provided for in this section is made by a taxpayer who takes the standard deduction and who has adjusted gross income of less than \$10,000, such election constitutes an election to pay the tax imposed by section 3.

(3) A taxpayer who makes an election under section 6014 shall not be precluded from claiming:

(i) Status as a head of household or a surviving spouse;

(ii) The credit under section 31 (relating to tax withheld on wages);

(iii) The credit under section 37 (relating to retirement income);

(iv) The credit under section 38 (relating to investment in certain depreciable property);

(v) The credit under section 39 (relating to certain uses of gasoline and lubricating oil);

(vi) The credit under section 41 (relating to contributions to candidates for public office);

(vii) The credit under section 42 (relating to personal exemptions);

(viii) The credit under section 43 (relating to earned income);

(ix) The credit under section 44 (relating to purchase of new principal residence); or

(x) The credit under section 45 (relating to overpayments of tax).

(d) *Joint returns.* (1) A husband and wife who file a joint return may elect not to show the tax on such return in accordance with the rules prescribed in paragraphs (a) and (b) of this section.

(2) The tax computed for a husband and wife who elect pursuant to this section not to show their tax on their joint income tax return shall be the lesser of the following amounts:

(i) A tax computed as though the return of income constituted a joint return, or

(ii) If sufficient information is provided for the taxable income of each spouse to be determined, a tax computed as though the return of income constituted the separate returns of the spouses.

(e) *Married individuals filing separate returns.* This section shall apply to married individuals filing separate returns unless otherwise provided in the instructions accompanying a return. The instructions may require the tax-

payer to attach to his return a statement to the effect that his tax and the tax of his spouse were determined in accordance with the rules of sections 141(d) and 142(a).

(f) *Revocation of election.* An election pursuant to this section may be revoked on an amended return (whether such return is filed before or after the date prescribed in section 6072(a) for filing the original return).

[T.D. 7102, 36 FR 5497, Mar. 24, 1971, as amended by T.D. 7298, 38 FR 35234, Dec. 26, 1973; T.D. 7391, 40 FR 55856, Dec. 2, 1975]

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§ 1.6015-9 Effective date.

[T.D. 9003, 67 FR 47285, July 18, 2002]

§ 1.6015-1 Relief from joint and several liability on a joint return.

- (a) *In general.* (1) An individual who qualifies and elects under section 6013 to file a joint Federal income tax return with another individual is jointly and severally liable for the joint Federal income tax liabilities for that year. A spouse or former spouse may be relieved of joint and several liability for Federal income tax for that year under the following three relief provisions:
 - (i) Innocent spouse relief under § 1.6015-2.
 - (ii) Allocation of deficiency under § 1.6015-3.
 - (iii) Equitable relief under § 1.6015-4.
- (2) A requesting spouse may submit a single claim electing relief under both